

**Financial Statement - Auditor's Report  
Candidate - Form 4**
*Municipal Elections Act, 1996 (Section 88.25)*
**Instructions**

All candidates must complete Boxes A and B. Candidates who receive contributions or incur expenses must complete Boxes C, D, Schedule 1 and Schedule 2 as appropriate. Candidates who receive contributions or incur expenses in excess of \$10,000 must also attach an Auditor's Report.

All surplus funds (after any refund to the candidate or their spouse) shall be paid immediately over to the clerk who is responsible for the conduct of the election.

For the campaign period from (day candidate filed nomination) 

YYYY	MM	DD
2 0 1 8	0 5	0 1

 to 

YYYY	MM	DD
2 0 1 8	1 2	3 1

 Initial filing reflecting finances to December 31 (or 45 days after voting day in a by-election)

 Supplementary filing including finances after December 31 (or 45 days after voting day in a by-election)

**Box A: Name of Candidate and Office**

Candidate's name as shown on the ballot

Last Name or Single Name

Canniff

Given Name(s)

Darrin

Office for which the candidate sought election

Mayor

Ward name or no. (if any)

Municipality

Chatham-Kent

Spending Limit - General

\$ 73,676.75

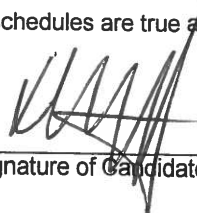
Spending Limit - Parties and Other Expressions of Appreciation

\$

 I did not accept any contributions or incur any expenses. (Complete Boxes A and B only)

**Box B: Declaration**

I, Darrin Canniff, declare that to the best of my knowledge and belief that these financial statements and attached supporting schedules are true and correct.

  
 Signature of Candidate

2019/03/24  
 Date (yyyy/mm/dd)

Date Filed (yyyy/mm/dd)	Time Filed	Initial of Candidate or Agent (if filed in person)	Signature of Clerk or Designate
2019/03/28	8:45	DC	Judy S. [Signature]

**Box C: Statement of Campaign Income and Expenses****LOAN**

Name of bank or recognized lending institution \_\_\_\_\_

Amount borrowed \$ \_\_\_\_\_

**INCOME**

Total amount of all contributions (from line 1A in Schedule 1)

+ \$ 58,733.70

Revenue from items \$25 or less

+ \$ 1,220.00

Sign deposit refund

+ \$

Revenue from fundraising events not deemed a contribution (from Part III of Schedule 2)

+ \$ 500.00

Interest earned by campaign bank account

+ \$

Other (provide full details)

1. \_\_\_\_\_ + \$

2. \_\_\_\_\_ + \$

3. \_\_\_\_\_ + \$

4. \_\_\_\_\_ + \$

5. \_\_\_\_\_ + \$

**Total Campaign Income (Do not include loan)****= \$ 60,453.70 C1****EXPENSES** (Note: include the value of contributions of goods and services)**Expenses subject to general spending limit**

Inventory from previous campaign used in this campaign (list details in Table 4 of Schedule 1)

+ \$ 1,678.00

Advertising

+ \$ 12,588.59

Brochures/flyers

+ \$ 8,736.84

Signs (including sign deposit)

+ \$ 6,234.22

Meetings hosted

+ \$

Office expenses incurred until voting day

+ \$

Phone and/or internet expenses incurred until voting day

+ \$

Salaries, benefits, honoraria, professional fees incurred until voting day

+ \$

Bank charges incurred until voting day

+ \$ 49.94

Interest charged on loan until voting day

+ \$

Other (provide full details)

1. Social Media + \$ 10,201.472. Bus Tour + \$ 1,525.50

3. \_\_\_\_\_ + \$

4. \_\_\_\_\_ + \$

5. \_\_\_\_\_ + \$

**Total Expenses subject to general spending limit****= \$ 41,014.56 C2****EXPENSES****Expenses subject to spending limit for parties and other expressions of appreciation**

1. \_\_\_\_\_ + \$

2. \_\_\_\_\_ + \$

3. \_\_\_\_\_ + \$

4. \_\_\_\_\_ + \$

5. \_\_\_\_\_ + \$

**Total Expenses subject to spending limit for parties and other expressions of appreciation****= \$ \_\_\_\_\_ C3**

**Expenses not subject to spending limits**

Accounting and audit	+ \$	904.00
Cost of fundraising events/activities (list details in Part IV of Schedule 2)	+ \$	16,497.52
Office expenses incurred after voting day	+ \$	
Phone and/or internet expenses incurred after voting day	+ \$	
Salaries, benefits, honoraria, professional fees incurred after voting day	+ \$	
Bank charges incurred after voting day	+ \$	6.00
Interest charged on loan after voting day	+ \$	
Expenses related to recount	+ \$	
Expenses related to controverted election	+ \$	
Expenses related to compliance audit	+ \$	
Expenses related to candidate's disability (provide full details)		
1. _____	+ \$	
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
Other (provide full details)		
1. Election Night Celebration	+ \$	2,031.62
2. _____	+ \$	
3. _____	+ \$	
4. _____	+ \$	
5. _____	+ \$	
<b>Total Expenses not subject to spending limits</b>	<b>= \$</b>	<b>19,439.14 C4</b>

**Total Campaign Expenses (C2 + C3 + C4)** = \$ 60,453.70 C5

**Box D: Calculation of Surplus or Deficit**

Excess (deficiency) of income over expenses (Income minus Total Expenses) (C1 – C5)	+ \$	0.00 D1
Eligible deficit carried forward by the candidate from the last election (applies to 2018 regular election only)	- \$	D2
<b>Total (D1 – D2)</b>	<b>= \$</b>	
If there is a surplus, deduct any refund of candidate's or spouse's contributions to the campaign	- \$	
Surplus (or deficit) for the campaign	<b>= \$</b>	<b>D3</b>

If line D3 shows a surplus, the amount must be paid in trust, at the time the financial statements are filed, to the municipal clerk who is responsible for the conduct of the election.

## Schedule 1 - Contributions

### Part I - Summary of Contributions

Contributions in money from candidate and spouse	+ \$	19,364.70
Contributions in goods and services from candidate and spouse (include value listed in Table 3 and Table 4)	+ \$	1,678.00
Total value of contributions not exceeding \$100 per contributor		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor is \$100 or less (do not include contributions from candidate or spouse).	+ \$	5,360.00
Total value of contributions exceeding \$100 per contributor (from line 1B on page 5; list details in Table 1 and Table 2)		
• Include ticket revenue, contributions in money, goods and services where the total contribution from a contributor exceeds \$100 (do not include contributions from candidate or spouse).	+ \$	32,331.00
<b>Less:</b> Contributions returned or payable to the contributor	- \$	
Contributions paid or payable to the clerk, including contributions from anonymous sources exceeding \$25	- \$	
<b>Total Amount of Contributions (record under Income in Box C)</b>	<b>= \$</b>	<b>58,733.70 1A</b>

### Part II - Contributions exceeding \$100 per contributor - individuals other than candidate or spouse

Table 1: Monetary contributions from individuals other than candidate or spouse

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Sauve Rene P.	12 Manchester Pl. Chatham, ON N7M 6L5	2018/05/12	300.00	
Don Tetreault	Box 1420 Chatham, ON N7M 5J3	2018/06/06	1,200.00	
Derek White	66 Cecile Ave. Chatham, ON N7M 2C3	2018/06/12	1,200.00	
John Cottingham	127 Vanier Dr. Chatham, ON N7L 4G9	2018/06/18	1,200.00	
Oriano Bernardi	4 Sage Close Chatham, ON N7L 5L9	2018/07/03	250.00	
Jason Fox	26489 Baldoon Rd. Dover Centre, ON N0P 1L0	2018/07/19	250.00	
Ted Dalios	15 Manchester Pl. Chatham, On N7M 6L5	2018/07/24	250.00	
Leon Leclair	7744 St. Philippe Line RR1 Grand Pointe, ON N0P 1S0	2018/08/03	500.00	
Total per supplementary schedule			24,250.00	

---

Additional information is listed on separate supplementary attachment

**Total**

**29,400.00**

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Al Pinsonneault	7891 Creek Line Chatham, ON N7M 5J7	2018/08/17	\$ 500.00	
Lyle Griffin	Box 790 Blenheim, ON N0P 1A0	2018/08/29	\$ 1,200.00	
Joel Oliphant	39 Talbot St. W Blenheim, ON N0P 1A0	2018/08/31	\$ 1,200.00	
Lee Griffin	18832 Communication Rd. Blenheim, ON N0P 1A0	2018/09/01	\$ 1,200.00	
Arie Vehey	6844 Grand River Line Paincourt, ON N0P 1Z0	2018/09/05	\$ 1,000.00	
Barbara Mills	92 Hedge Maple Path Chatham, ON N7L 5E5	2018/09/05	\$ 300.00	
Reginald McDonald	15 Kensington Pl. Chatham, ON N7M 2X7	2018/09/10	\$ 1,200.00	
Kathryn McDonald	15 Kensington Pl. Chatham, ON N7M 2X7	2018/09/10	\$ 1,200.00	
Kenneth Edwards	7533 Riverview Line Chatham, ON N7M 5T1	2018/09/15	\$ 200.00	
Jason Stallaert	6734 Grand River Line Paincourt, ON N0P 1Z0	2018/09/21	\$ 1,000.00	
Krista Mall	84 Leisure Lane Dresden, ON N0P 1M0	2018/10/10	\$ 500.00	
James Moir	19 St. Andrews Pl. Chatham, ON N7M 6K2	2018/10/15	\$ 200.00	
Robert Nelson	136 St. Clair St. Chatham, On N7L 3J3	2018/10/15	\$ 500.00	
Michelle Naclerio	13700 Talbot Rd. Ridgetown, ON N0P 2C0	2018/10/16	\$ 1,200.00	
Daniel O'Neill	7807 Eighth Line Chatham, ON N7M 5J3	2018/10/19	\$ 500.00	
Additional information is listed on separate supplementary attachment			<b>Total</b>	

Name	Full Address	Date Received	Amount Received \$	Amount \$ Returned to Contributor or Paid to Clerk
Rocky Gaudreault	72 Enclave Pl. Chatham, ON N7L 5R8	2018/10/25	\$ 1,200.00	
Mike Grail	152 Lake St. Mitchell's Bay NOP 1L0	2018/12/18	\$ 450.00	
Paula Grail	152 Lake St. Mitchell's Bay NOP 1L0	2018/12/18	\$ 1,200.00	
Max Fantuz	2 Cambridge Cr. Chatham, on N7M 6G2	2018/12/18	\$ 1,200.00	
Humera Kazafi	508 - 4 Hanover Rd. Brampton, ON L6S 4J1	2018/12/16	\$ 1,200.00	
Sadaf Saqib	903 - 580 East Mall Etobicoke, ON M9B 4A7	2018/12/17	\$ 1,200.00	
Syed Bukhari	9570 Haldibrook Rd. Calidonia, ON N3W 2G9	2018/12/17	\$ 1,200.00	
Tom Curtin	82 Mc George Ave. Chatham, ON N7M 3Z4	2018/12/31	\$ 1,100.00	
Sherri Elliott	72 Enclave Pl. Chatham, ON N7L 5R8	2018/12/29	\$ 300.00	
Aaron Weir	101 Anger St. Blenheim, On NOP 1A0	2018/12/31	\$ 1,000.00	
Andrew Thiel	160 Norway Maple Dr. Chatham, ON N7L 5E8	2018/12/31	\$ 1,100.00	
Dean Bradley	615 Richmond St. P.O. Box 507, Station Main Chatham, ON	2019/08/18	\$ 1,200.00	
Additional information is listed on separate supplementary attachment			<b>Total</b> <b>\$ 24,250.00</b>	

**Table 2: Contributions in goods or services from individuals other than candidate or spouse**  
 (Note: must also be recorded as Expenses in Box C)

Name	Full Address	Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
Brian Machado	835 McNaughton Ave E., Chatham, ON, N7L 0E3	Hall Rental	2018/06/20	1,200.00
Christina Machado	835 McNaughton Ave E., Chatham, ON, N7L 0E3	Bartender Services	2018/06/20	300.00
Mike Grail	152 Lake St., Mitchell's Bay, ON, N0P 1L0	Sign & Rental Space	2018/07/20	350.00
Rick Gardiner	115 Braemar Blvd., Chatham, ON, N7M 6K2	Tickets	2018/06/20	205.00
Kathy Peck	19160 Blue Water Ave, RR5, Tilbury, ON, N0P 2L0	Signs	2018/09/20	226.00
Mike Badder	215 Edward St., St. Thomas, ON, N5P 1Z4	Bus Services	2018/09/28	650.00
			<b>Total</b>	<b>2,931.00</b>

Additional information is listed on separate supplementary attachment

**Total for Part II - Contributions exceeding \$100 per contributor**  
 (Add totals from Table 1 and Table 2 and record the total in Part 1 - Summary of Contributions)      \$ **32,331.00** 1B

**Part III – Contributions from candidate or spouse**

**Table 3: Contributions in goods or services**

Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$



Description of Goods or Services	Date Received (yyyy/mm/dd)	Value \$
		1,678.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment	<b>Total</b>	<b>1,678.00</b>

**Table 4: Inventory of campaign goods and materials from previous municipal campaign used in this campaign**  
 (Note: value must be recorded as a contribution from the candidate and as an expense)

Description	Date Acquired (yyyy/mm/dd)	Supplier	Quantity	Current Market Value \$
Campaign Signs	2018/08/18	Info City	308	1,678.00
<input type="checkbox"/> Additional information is listed on separate supplementary attachment			<b>Total</b>	<b>1,678.00</b>

**Schedule 2 – Fundraising Events and Activities**

**Fundraising Event/Activity**

Complete a separate schedule for each event or activity held

Additional schedule(s) attached

Description of fundraising event/activity Campaign Kickoff

Date of event/activity (yyyy/mm/dd) 2018/06/20

**Part I – Ticket revenue**

Admission charge (per person)

(If there are a range of ticket prices, attach complete breakdown of all ticket sales)

Number of tickets sold

\$ 10.00 2A  
X 463 2B

**Total Part I (2A X 2B) (include in Part 1 of Schedule 1)**

= \$ 4,630.00

**Part II – Other revenue deemed a contribution**

(e.g. revenue from goods sold in excess of fair market value)

Provide details

1. \_\_\_\_\_ + \$ \_\_\_\_\_  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part II (include in Part 1 of Schedule 1)**

= \$ \_\_\_\_\_

**Part III – Other revenue not deemed a contribution**

(e.g. contribution of \$25 or less; goods or services sold for \$25 or less)

Provide details

1. Campaign Tee-Shirts + \$ 500.00  
2. \_\_\_\_\_ + \$ \_\_\_\_\_  
3. \_\_\_\_\_ + \$ \_\_\_\_\_  
4. \_\_\_\_\_ + \$ \_\_\_\_\_  
5. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part III (include under Income in Box C)**

= \$ 500.00

**Part IV – Expenses related to fundraising event or activity**

Provide details

1. Hall & Catering + \$ 11,285.00  
2. Insurance + \$ 285.12  
3. Party Favours + \$ 712.80  
4. Swag (shirts & socks) + \$ 2,329.20  
5. DJ Services + \$ 100.00  
6. Entertainment + \$ 678.00  
7. Sound Equipment + \$ 1,107.40  
8. \_\_\_\_\_ + \$ \_\_\_\_\_

**Total Part IV Expenses (include under Expenses in Box C)**

= \$ 16,497.52

**Auditor's Report***Municipal Elections Act, 1996 (Section 88.25)*

A candidate who has received contributions or incurred expenses in excess of \$10,000 must attach an auditor's report.

Professional Designation of Auditor

Chartered Professional Accountant Chartered Accountant

Municipality

Chatham-Kent

Date (yyyy/mm/dd)

2019/03/21

**Contact Information**

Last Name or Single Name

Muckle

Given Name(s)

Christine

Licence Number

1-10423

Address

Suite/Unit No.

Street No.

8975

Street Name

Middle Line

Municipality

Blenheim

Province

ON

Postal Code

N0P 1A0

Telephone No. (including area code)

519 676-2855

Email Address

cmuckle@ciaccess.com

The report must be done in accordance with generally accepted auditing standards and must:

- set out the scope of the examination
- provide an opinion as to the completeness and accuracy of the financial statement and whether it is free of material misstatement

 Report is attached

Personal information, if any, collected on this form is obtained under the authority of sections 88.25 and 95 of the *Municipal Elections Act, 1996*. Under section 88 of the *Municipal Elections Act, 1996* (and despite anything in the *Municipal Freedom of Information and Protection of Privacy Act*) documents and materials filed with or prepared by the clerk or any other election official under the *Municipal Elections Act, 1996* are public records and, until their destruction, may be inspected by any person at the clerk's office at a time when the office is open. Campaign financial statements shall also be made available by the clerk in an electronic format free of charge upon request.



## REPORT ON THE AUDIT OF THE STATEMENT

### Qualified Opinion

I have audited the accompanying Financial Statement – Auditor’s Report Candidate – Form 4 (the “Statement”) for Darrin Canniff, for submission which comprises:

Box C: Statement of Campaign Income and Expenses

Box D: Calculation of Surplus or Deficit

Schedule 1 – Contributions

Schedule 2 – Fundraising Events and Activities

for the period May 1, 2018 to December 31, 2018.

In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the Statement of Darrin Canniff for the period ended December 31, 2018 is prepared, in all material respects in accordance with the 2018 Candidates’ guide for Ontario Municipal council and school board elections and in the prescribed form issued by Ministry of Municipal Affairs.

### Basis for Qualified Opinion

Due to the inherent nature of the transactions of the candidate, the completeness of contributions and fundraising events is not susceptible to satisfactory audit verification. Accordingly, my verification of these amounts was limited to the amounts recorded in the accounting records and I was not able to determine whether any adjustments might be necessary to contributions and fundraising events. My audit opinion on the Statement for the period ended December 31, 2018 was modified accordingly because of the possible effects of this limitation in scope.

I conducted my audit in accordance with Canadian generally accepted auditing standards. My responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Return section of my report. I am independent of Darrin Canniff in accordance with the ethical requirements that are relevant to my audit of the Statement, and I have fulfilled my other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### Emphasis of Matter - Basis of Accounting and Restriction on Use

I draw attention to the Note to the Statement, which describes the basis of accounting. The Statement is prepared to assist the candidate to meet the requirements of the Municipal Elections Act. As a result, the Statement may not be suitable for another purpose. My report is intended solely for the candidate and the municipal clerk, and should not be used by parties other than the candidate and municipal clerk. My opinion is not modified in respect of this matter.



## The Candidate's Responsibility for the Statement

The candidate is responsible for the preparation of the Statement, in accordance with the 2018 Candidates' guide for Ontario Municipal council and school board elections and in the prescribed form issued by Ministry of Municipal Affairs and for such internal control as the candidate determines is necessary to enable the preparation of a Statement that is free from material misstatement, whether due to fraud or error.

Those charged with governance are responsible for overseeing the candidate's financial reporting process.

## Auditor's Responsibilities for the Audit of the Statement

My objectives is to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement. As part of an audit in accordance with Canadian generally accepted auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the candidate's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the candidate.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that I identify during my audit.

Blenheim, Ontario  
March 21, 2019

Christine Muckle Professional Corporation,  
Authorized to practice public accounting by  
Chartered Professional Accountants of Ontario

# **DARRIN CANNIFF**

Notes to Financial Statements

Period ended December 31, 2018

---

## **1. Significant accounting policies**

The Financial Statement – Auditor's Report Candidate – Form 4 (the "Statement") has been prepared in accordance with the 2018 Candidates' guide for Ontario Municipal council and school board elections and in the prescribed form issued by Ministry of Municipal Affairs.

The Statement is prepared to assist the candidate to meet the requirements of the Municipal Elections Act. The Statement is intended solely for the use of the candidate and the municipal clerk. Accordingly, readers are cautioned that the Return may not be suitable for another purpose.

The financial reporting provisions of 2018 Candidates' guide for Ontario Municipal council and school board elections does not require presentation principles (i.e., the obligation to present all the financial statements and note disclosures required by generally accepted accounting principles for a complete set of financial statements). The candidate has prepared the Statements in accordance with the recognition and measurement requirements in Part III of the CPA Canada Handbook – Accounting, Accounting Standards for Not-for-Profit Organizations